

Island of



Guernsey

## Ordinance of the States

**XLIV**  
**2010**

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Made .....24th November, 2010

Coming into Operation.....24th November, 2010

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### **The Income Tax (Guernsey) (Approval of Agreement with Portugal) Ordinance, 2010**



## **The Income Tax (Guernsey) (Approval of Agreement with Portugal) Ordinance, 2010**

**THE STATES**, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975, as amended<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

### **Approval of Agreement.**

1. The agreement providing for the obtaining and exchanging of information in relation to tax, made between the States of Guernsey and the Portuguese Republic, signed at London on the 9<sup>th</sup> July 2010, is pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

### **Citation.**

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with Portugal) Ordinance, 2010.

### **Commencement.**

3. This Ordinance shall come into force on the 24<sup>th</sup> November, 2010.

S.M.D. ROSS,

Her Majesty's Deputy Greffier.

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<sup>a</sup> Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of the Income Tax (Guernsey) (Amendment) Law, 2005 (No. XVII).

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